

1 A bill to be entitled
 2 An act relating to the taxation of public-private
 3 transportation facilities; amending s. 334.30, F.S.;
 4 providing legislative recognition; exempting certain
 5 public-private transportation facilities from certain
 6 specified taxes and special assessments; providing that
 7 private entities or consortia thereof shall be exempt from
 8 certain excise tax on documents under certain
 9 circumstances; requiring private entities or consortia to
 10 pay certain taxes; providing that the agreement
 11 establishing a transportation facility shall constitute
 12 documentation sufficient to claim exemptions from
 13 specified taxes or assessments; providing an effective
 14 date.

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 16 Be It Enacted by the Legislature of the State of Florida:

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 18 Section 1. Subsection (1) of section 334.30, Florida
 19 Statutes, is amended to read:

20 334.30 Public-private transportation facilities.--The
 21 Legislature finds and declares that there is a public need for
 22 the rapid construction of safe and efficient transportation
 23 facilities for the purpose of traveling within the state, and
 24 that it is in the public's interest to provide for the
 25 construction of additional safe, convenient, and economical
 26 transportation facilities.

27 (1) The department may receive or solicit proposals and,
 28 with legislative approval as evidenced by approval of the

29 project in the department's work program, enter into agreements
30 with private entities, or consortia thereof, for the building,
31 operation, ownership, or financing of transportation facilities.
32 The department may advance projects programmed in the adopted 5-
33 year work program or projects increasing transportation capacity
34 and greater than \$500 million in the 10-year Strategic
35 Intermodal Plan using funds provided by public-private
36 partnerships or private entities to be reimbursed from
37 department funds for the project as programmed in the adopted
38 work program. The department shall by rule establish an
39 application fee for the submission of unsolicited proposals
40 under this section. The fee must be sufficient to pay the costs
41 of evaluating the proposals. The department may engage the
42 services of private consultants to assist in the evaluation.
43 Before approval, the department must determine that the proposed
44 project:

- 45 (a) Is in the public's best interest;
- 46 (b) Would not require state funds to be used unless the
47 project is on the State Highway System;
- 48 (c) Would have adequate safeguards in place to ensure that
49 no additional costs or service disruptions would be realized by
50 the traveling public and residents of the state in the event of
51 default or cancellation of the agreement by the department;
- 52 (d) Would have adequate safeguards in place to ensure that
53 the department or the private entity has the opportunity to add
54 capacity to the proposed project and other transportation
55 facilities serving similar origins and destinations; and

56 (e) Would be owned by the department upon completion or
57 termination of the agreement.

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59 The department shall ensure that all reasonable costs to the
60 state, related to transportation facilities that are not part of
61 the State Highway System, are borne by the private entity. The
62 department shall also ensure that all reasonable costs to the
63 state and substantially affected local governments and
64 utilities, related to the private transportation facility, are
65 borne by the private entity for transportation facilities that
66 are owned by private entities. For projects on the State Highway
67 System, the department may use state resources to participate in
68 funding and financing the project as provided for under the
69 department's enabling legislation. Because the Legislature
70 recognizes the private entities or consortia thereof would
71 perform a governmental or public purpose or function when they
72 enter into agreements with the department to design, build,
73 operate, own, or finance transportation facilities, the
74 transportation facilities, including leasehold interests
75 thereof, shall be exempt from ad valorem taxes as provided in
76 chapter 196 to the extent the property is owned by the state or
77 another governmental entity, intangible taxes as provided in
78 chapter 199, and special assessments of the state, any political
79 subdivision of the state, or any municipality, county, special
80 district, or other governmental entity. The private entities or
81 consortia thereof are exempt from taxes imposed by chapter 201
82 on all documents or obligations to pay money that arise out of
83 the agreements to design, build, operate, own, lease, or finance

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84 transportation facilities. Any private entities or consortia
85 thereof must pay any applicable corporate taxes as provided in
86 chapters 220 and 221; unemployment compensation taxes as
87 provided in chapter 443; and sales taxes as provided in chapter
88 212, which shall be applicable, and must be collected, on all
89 their direct sales of tangible personal property and leases,
90 subleases, or sublicenses of real property. The agreement
91 between the private entity or consortia thereof and the
92 department establishing a transportation facility under this
93 chapter shall constitute documentation sufficient to claim any
94 exemption under this section.

95 Section 2. This act shall take effect upon becoming a law.